



# The Police, Fire and Crime Commissioner for Staffordshire and the Chief Constable of Staffordshire

## Internal Audit Progress Report

**28 September 2022**

This report is solely for the use of the persons to whom it is addressed.  
To the fullest extent permitted by law, RSM UK Risk Assurance Services LLP will accept no responsibility or liability in respect of this report to any other party.



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# 1 Introduction

The internal audit plan for 2022/23 was presented as a draft plan to the Ethics, Transparency & Audit Panel on 25<sup>th</sup> May 2022.



Fieldwork dates have been set provisionally for the audits scheduled for 2022/23. Planning meetings have either been held or are scheduled and assignment planning sheets will be issued shortly for a number of the reviews.



Regular catch up meetings have been held between RSM and management in order to provide updates in relation to changes within the organisations, impact to operations and also to discuss sector wide issues that may have an impact on the internal audit plan.



We have shared with management a number of briefings which are outlined in Appendix B below.

## 2 Reports

### 2.1 Summary of final reports being presented to this committee

This section summarises the reports that have been finalised since the last meeting.

Assignment	Opinion issued	Actions agreed		
		L	M	H
No final reports for 2022/23 have been issued				

## Appendix A – Progress against the internal audit plan 2022/2023

Assignment	Status / Opinion issued	Actions agreed			Target ETAP per IA plan (revised)	Actual ETAP
		L	M	H		
Fleet Management – Joint Fire and Police review	Work in Progress		-		December 2022	
Framework for Compliance with Legal and Regulatory Requirements: Freedom of Information	Work in Progress		-		October 2022 (Now December 2022)	
Pay Progression Standard	Scope meeting completed and scope agreed. Audit to commence 19 September 2022		-		October 2022 (Now December 2022)	
Health & Safety – Employer Responsibilities (including remote working)	Scope meeting completed and scope is currently in draft awaiting final sign-off. Audit to commence 10 October 2022		-		December 2022	
Corporate Resourcing Unit	Scope meeting completed and scope agreed. Audit to commence 19 September 2022		-		December 2022	
HR – Training & Development	Scoping meeting to be arranged. Audit planned to commence 10 October 2022		-		December 2022	



Assignment	Status / Opinion issued	Actions agreed			Target ETAP per IA plan (revised)	Actual ETAP
		L	M	H		
Custody Management	Scope meeting completed and scope agreed. Audit to commence 7 November 2022		-		October 2022 (Now February 2023)	
Property Store	Quarter 3		-		February 2023	
ICT Audit – User Experience	Quarter 3		-		February 2023	
Risk Management	Quarter 3		-		February 2023	
Asset Management	Quarter 4		-		May 2023	
Follow Up - Firearms storage and destruction	Quarter 4		-		May 2023	
Finance System – Upgrade	Quarter 4		-		May 2023	
Follow Up of Previous Internal Audit Management Actions	Quarter 4		-		May 2023	



## Appendix B – Other matters

### Changes to the audit plan

Our approach to working with you is to respond to your changing assurance needs. By employing an ‘agile’ or a ‘flexible’ approach to our service delivery, we are able to change the focus of audits / audit delivery. The Pay Progression Standard review has been deferred to September 2022 to allow for the process to become embedded and the control framework mature for review. Additionally, the Custody Management review has been deferred to November 2022, to allow for the pre-visit action plan to be developed and embedded so assurance can be provided on its progress in readiness for the Custody Management visit and grading process.

### Annual Opinion 2022/23

The ETAP should note that the assurances given in our audit assignments are included within our Annual Assurance report. In particular, the ETAP should note that any negative assurance opinions will need to be noted in the annual report and may result in a qualified or negative annual opinions.

### Quality assurance and continual improvement

To ensure that RSM remains compliant with the IIA standards and the financial services recommendations for Internal Audit we have a dedicated internal Quality Assurance Team who undertake a programme of reviews to ensure the quality of our audit assignments. This is applicable to all Heads of Internal Audit, where a sample of their clients will be reviewed. Any findings from these reviews being used to inform the training needs of our audit teams. The Quality Assurance Team is made up of; the Head of the Quality Assurance Department (FCA qualified) and an Associate Director (FCCA qualified), with support from other team members across the department. This is in addition to any feedback we receive from our post assignment surveys, client feedback, appraisal processes and training needs assessments.

### Post assignment surveys

We are committed to delivering an excellent client experience every time we work with you. Your feedback helps us to improve the quality of the service we deliver to you. Following the completion of each product we deliver we attach a brief survey for the client lead to complete. The results of these surveys will be shared at each ETAP.

### Updates and briefings

We have provided the following information and briefings to management and members since the last meeting:

- Emergency Services Briefing – September 2022

## Appendix C - Key performance indicators (KPIs)

Delivery			Quality		
	Target	Actual		Target	Actual
Draft reports issued within 10 days of debrief meeting	10 days	n/a	Conformance with PSIAS and IIA Standards	Yes	Yes
			Liaison with external audit to allow, where appropriate and required, the external auditor to place reliance on the work of internal audit	Yes	-
Final report issued within 3 days of management response	3 days	n/a	Response time for all general enquiries for assistance	2 working days	1 working day
			Response for emergencies and potential fraud	1 working day	-





## For more information contact

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The matters raised in this report are only those which came to our attention during the course of our review and are not necessarily a comprehensive statement of all the weaknesses that exist or all improvements that might be made. Actions for improvements should be assessed by you for their full impact. This report, or our work, should not be taken as a substitute for management's responsibilities for the application of sound commercial practices. We emphasise that the responsibility for a sound system of internal controls rests with management and our work should not be relied upon to identify all strengths and weaknesses that may exist. Neither should our work be relied upon to identify all circumstances of fraud and irregularity should there be any.

Our report is prepared solely for the confidential use of **The Police, Fire and Crime Commissioner for Staffordshire and the Chief Constable of Staffordshire** and solely for the purposes set out herein. This report should not therefore be regarded as suitable to be used or relied on by any other party wishing to acquire any rights from RSM UK Risk Assurance Services LLP for any purpose or in any context. Any third party which obtains access to this report or a copy and chooses to rely on it (or any part of it) will do so at its own risk. To the fullest extent permitted by law, RSM UK Risk Assurance Services LLP will accept no responsibility or liability in respect of this report to any other party and shall not be liable for any loss, damage or expense of whatsoever nature which is caused by any person's reliance on representations in this report.

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